

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas, *leverage*, tipe industri, penerbitan sukuk, dan ukuran Dewan Komisaris terhadap *Islamic Social Reporting* (ISR) melalui laporan tahunan yang telah disusun oleh perusahaan yang terdaftar di Indeks Saham Syariah Indonesia (ISSI) selama periode 2016-2017.

Pengambilan sampel dilakukan dengan metode *purposive sampling* dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 142 perusahaan, sehingga jumlah observasi dalam penelitian ini berjumlah 284 data pengamatan. Namun, data dalam pengamatan ini harus dilakukan outlier, sehingga jumlah data keseluruhan adalah 278. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 23.

Berdasarkan hasil uji hipotesis menunjukkan bahwa ukuran perusahaan, tipe industri dan ukuran Dewan Komisaris berpengaruh positif terhadap *Islamic Social Reporting* (ISR). Sedangkan profitabilitas, *leverage*, dan penerbitan sukuk tidak berpengaruh terhadap *Islamic Social Reporting* (ISR).

Kata kunci: Profitabilitas, Penerbitan Sukuk, *Islamic Social Reporting*.

ABSTRACT

This research aimed to examine the effect of firm size, profitability, leverage, type, syariah obligation published, and Board Commissioner on the Islamic Social Reporting (ISR) through company annual statement which was listed on Shariah Stock Index Indonesia (ISSI) 2016-2017.

The data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 142 companies as sample. While, there were 284 observation data. Moreover, as there were outlier data, the data became 278. In addition, the data analysis technique used multiple linier regression with SPSS 23.

The research result concluded firm size, type, and size of the Board of Commissionaire had positive effect on the Islamic Social Reporting (ISR). On the other hand, profitability, leverage, and syariah obligation published did not affect the Islamic Social Reporting (ISR).

Keywords: *Profitability, Syariah Obligation Published, Islamic Social Reporting (ISR).*

